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PART II.

REVENUE DEPARTMENT.

Circular No. 11117—25, *dated 1st April* 1907.

The following Inspection Note of the Revenue Commissioner on the working of the Agricultural Banks in the Seringapatam and Mandya Taluks is published for the information and guidance of the Inspector of Agricultural Banks and Deputy Commissioners of Districts.

2. The accounts and registers of the Agricultural Banks at Palhalli, Kyathanhalli, French Rocks and Seringapatam and those of the late Banks at Mandya and Satnur were inspected on the 26th and 27th of February 1907.

3. As regards the Mandya and Satnur Banks which have already been ordered to be wound up, several registers including the register of balance sheets were not forthcoming; and an inspection of the rest revealed many irregularities, of which the most serious relate to the execution of bonds by members for certain amounts due to the Bank which do not tally with the amounts shown, in the cash book and the ledger, to have been actually given out to them. In more than one instance, especially in the transactions of the Satnur Bank, it was found that members had executed bonds for larger amounts than what they had actually received from the Bank. It is therefore necessary that caution should be exercised by the Inspector of Agricultural Banks in ascertaining sums due to the Bank from such members before their recovery.

4. The other four Banks which are now working have maintained the registers in a fairly satisfactory manner.

5. Of these four Banks, all except that at French Rocks show in their accounts a decent reserve (about two or three thousands of rupees). The poor financial condition of the French Rocks Bank is chiefly due to the unscrupulous management entailing heavy expenditure on establishment. A clerk on Rs. 25 is certainly a luxury for such a small Bank. It is time that all these Banks are compelled by the Inspector to curtail their regular establishment charges, so as not to exceed a prescribed maximum of expenditure. It will not be unfair if some of the Banks be required to reimburse expenditure improperly incurred.

6. A comparison of the forms of registers maintained by these Banks discloses a want of uniformity in the forms as well as the wording of individual columns. The Inspector of Agricultural Banks should take steps to prescribe suitable forms for being adopted by all the Banks in the State, after studying the existing forms in detail. Further, the form of the half-yearly cash balance statements requires revision. At present these do not show the receipts and

expenditure *for the half year* but deal with the *total* amount of the Bank's transactions *from its very commencement.* They should hereafter be made to show the various transactions for the half year separate from those of the period previous thereto. Again, as these half-yearly balance sheets do not really show the exact assets and liabilities of the Bank, the Inspector of Agricultural Banks should prescribe a half-yearly statement of assets and liabilities for each Bank in the following form, the figures for the statement being taken as they stand at the end of the half year :—

Assets.	*Liabilities.*
(1) Loans due from members.	(1) Government loan unpaid.
(2) Interest due from members.	(2) Interest due to Government.
(3) Penalty, etc., due.	(3) Loans and deposits repayable to members and others.
(4) Deposit in Treasury or Savings Bank.	(4) Interest due on the above.
(5) Cash in the hands of the President or Agent.	(5) Reserve fund.
(6) Present value of furniture, etc., or any other property owned by the Bank.	(6) Others items (to be detailed).
(7) Any other items not included in the above.	
Total	Total

Surplus or Deficit.

7. The absence of touch between the Amildar and the Banks in his taluk is, in no small measure, responsible for the poor success achieved in the working of the Agricultural Banks. It is very essential that the Amildar should keep an intelligent watch over their proceedings without in any way interfering with their proper working. As auxiliary steps in this direction the Inspector of Agricultural Banks should arrange that the Banks should get the approval of the Amildar in cases of admission of new members or of resignation or removal of old members, that the proceedings of periodical meetings should be regularly communicated to the Amildar and that the half-yearly balance sheets and the monthly cash abstracts should be sent to the Deputy Commissioner through the Amildar who will be able to check them with the Taluk Treasury accounts.

8. It is necessary in the interests of Government that the solvency and worth of in-coming and out-going members of the Banks should be watched by the Amildar with a view to ensure that the security of the Banks for the loans advanced to them by Government, which consists of the property of the members, is not unduly depreciated by wealthy members leaving the Banks and new members of little substance taking their places. Further the list of valuation of the property of members should be revised every year by the Amildar and thus kept up to-date.

Circular No. 11127-34, *dated 1st April* 1907.

In acknowledging receipt of this office No. 2309-16 of 3rd September 1906, requiring submission of the Revenue Administration Report before the 1st September of every year the Deputy Commissioner of Kolar in his letter No. 2150—94, dated 20th September 1906, stated that "the nature of works and accounts in particular are such as are not conducive to get up any really accurate or useful report with such expedition, with our official year closing on 30th June and leaving barely 60 days for verification or needful adjustments, etc. If the 1st September is adhered to, it will eventually necessitate the submission of another more accurate and correct report later on in the year or of giving merely approximate figures for the year under report compared with later corrected figures of the previous year. Even till now, several departmental accounts are not yet received corrected or verified from the Comptroller's office, and I think that matters cannot be expected to be bettered with our system of Khistbandi."

2. Copy of the above letter was forwarded to the Comptroller for opinion and he was asked whether "there is anything in the system of accounts obtaining at present to prevent their adjustment within the time prescribed for the submission of the Administration Report."

3. The Comptroller in reply in his letter No. 4720—B. R. 718 of 22nd February 1907, says :—

"I beg to state that under the existing system it is not possible to close the financial accounts of a year before the 1st week or so of December of the succeeding year without seriously interfering with the accuracy of the year's records, and that Government after consideration of all the matters connected with the subject decided that the books of this office might be closed in December each year."

"For the purpose of the District reports, the Treasury preliminary figures will be available for verification in the last week of July and in case verification with the figures of this office is considered desirable, it may be done in the 1st week of September."

"If proper arrangements are made by District Officers for a monthly verification of their figures with those of the Treasuries, the errors for adjustment in the final accounts will be minimised and there should not be any important variations between the preliminary and final figures of a year on this account."

4. It will be seen from the above-quoted observations of the Comptroller, that while the accounts of a year cannot be finally closed by the Account Department till the following December, there is nothing to prevent the District Officers from verifying their accounts with the Treasury preliminary figures which will be available in the last week of July, and that if the District Officers made a monthly adjustment of their figures with those of the District Treasury, the errors requiring adjustment in the final accounts would be minimised.

5. The Deputy Commissioners of Districts are accordingly requested to adopt these suggestions of the Comptroller in time and submit their reports to this office on or before 1st September of each year, without waiting for final adjustment of accounts.

A. RANGASWAMI IYENGAR,
Revenue Commissioner.

FOREST DEPARTMENT.

Dated 16th March 1907.

It is hereby notified for general information that the following quantities, more or less, of minor forest produce, will be sold by public auction in the undermentioned Koti of the Mysore District, on the date specified against it:—

No.—1.

Place—Seringapatam Koti.

Date of sale—15th April 1907.

Designation of the officer conducting the sale—District Forest Officer, Mysore.

Minor forest products—

First class Lac—Mds. 90.

Gall-nuts—Mds. 1,500.

TERMS OF SALE.—*Vide* Inspector-General's Notification dated 11th June 1887, published at pages 287—288 of the *Mysore Gazette*, dated 18th June 1887.

M. G. RAMA RAO,
Dt. Forest Officer, Mysore Dt.

Notice dated 1st April 1907.

The undermentioned articles will be sold by public auction in the premises of the District Forest Office, Shimoga, at 3 P.M., on 1st May 1907.

Terms of sale.

Full amount of sale should be paid within three days of the sale, failing which the article will be re-sold at the risk of the original purchaser who, however, shall not participate in any profit accruing from the sale. The article should be removed from the premises within three days of the sale.

1 Hill tent.

1 Rowty.

Notice dated 3rd April 1907.

Notice is hereby given that a sum of Rs. 3-14-11, being the amount of arrears of pay due for May and June 1906 to Guard Abdul Rahiman (deceased) remains undisbursed with the Range Forest Officer, Shikarpur Range.

The legal representatives, if any, of the deceased should apply for the money to the undersigned within three months from this date, failing which, the amount will be forfeited to Government.

J. J. MONTEIRO,
Dt. Forest Officer, Shimoga Dt.